THE APPLICATION OF DISCOVERY LEARNING METHOD IN ACCOUNTING SYSTEM SUBJECT (STUDY AT ACCOUNTING DEPARTMENT IN POLITEKNIK NEGERI PADANG)

Zahara 1), Zalida Afni 2)

1) Akuntansi, Jurusan Akuntansi, Politeknik Negeri Padang, Padang Kampus Limau Manis – Padang
2) Akuntansi, Jurusan Akuntansi, Politeknik Negeri Padang, Padang Kampus Limau Manis – Padang Kampus Politeknik Negeri Padang, Limau Manis, Padang
email : zahara.ak@gmail.com 1), zalida.afni@yahoo.com 2)

Abstract

Accounting system is one of the major subject at accounting department in Politeknik Negeri Padang. This study evaluates the discovery learning method in accounting system subject that use curriculum based on competency. This is an action research that uses Kemmis and Mac Tanggart model which is divided in 5 steps that are: 1. Planning, 2. Action & Observation, 3. Reflecting & Re-planning, 4. Action & Observation and 5. Reflecting. At this time, this study is in step 3. The applications of discovery learning method in accounting system are evaluated based on the student responses and academic score. Questioner of student responses are measured by 5 Linkert scale, which are: 5=Very Good, 4=Good, 3=Fair, 2=Bad, and 1=Very Bad. The student academic score is also measured for 5 level as well as the student responses, they are: A=Very Good, B=Good, C=Fair, D=Bad, and E=Very Bad. Data was analyzed using statistic descriptive. The result showed that the average score of the student responses are 4.37=4= “Good”. The average score of the academic score is 80=A=”Very Good”. Based on the student responses score, the discovery learning method is an appropriate learning method for accounting system subject because it can increase student’s competency as well as their academic score.

Key words : Accounting System, The Discovery Learning Method, The Student Responses, The Academic Score.
Introduction

Accounting system is one of the major subject in D3 and D4 program at Accounting Department of Padang State Polytechnic. This is a basic subject for some next subjects in the curriculum of D3 and D4 programs e.g. accounting information system and applied of accounting information system. So the student’s competencies on accounting system will influent their competencies in next subject line. The content of accounting system subject also linked with the content of other accounting subjects e.g. auditing, financial accounting, cost accounting, and taxes. So accounting system can be a value chain among accounting subjects to improve the comprehensiveness of student competencies. The student’s competencies is not only in their hard skill but also soft skill. So the good method in learning and teaching process will increase student’s competencies. Discovery Learning (DL) method is one of the method that can use in active learning and teaching process. This research analyzes the aplication of Discovery Learning (DL) method in learning and teaching process for accounting system subject.

Learning and teaching process is the process to give some stimulation to create the positive response for students. The readiness of students and lecturer in every learning and teaching process will increase the students’s positive responses while in the process (Arifin,2010). Student Centre Learning (SCL) method is a method that involve student actively in learning and teaching process. SCL method emphasizes not only on study result but also on the process to create student’s competencies. Using the SCL method in learning and teaching process, its hope the students can be an active and creative student in order to finish their study on time. In advance, SCL method will make the students have a good competencies as well as the industry standard (Sari and Ali 2010).

The Discovery Learning (DL) is one of the SCL method (Dewajani,2008). Kepmandikbud (2013) in Discovery Learning Modul explain Discovery Learning can be defined as the learning that takes place when the student is not presented with subject matter in the final form, but rather is required to organize it him self” (Lefancois in Emetembun, 1986). So in DL method activities, the students involve actively in learning and teaching process. They will search and collect all information from many sources e.g text book, journal, internet to discribe the learning subject. The lecturer guides the students to study the material, give task and evaluate their study result. The lecturer also give more explanation about the subject that the students studied by their self. Futher more, the
students can divide in some discussion group and present their study conclusion in front of the other group. All the student involve actively in the discussion, and in the end of the process, the lecturer will re-conclude the principal point of the content study material that they should know it. So they can obtain the competencies as well as the goal of learning and teaching process.

The result of Rahman and Maarif research (2014) concludes the increasing of student capability on mathematical analogy that use discovery learning method is better than use expository method in learning process. One of the research result of Vahlia, etc (2013) also shows the result of the discovery learning model in learning achievement is better than group investigation and conventional learning model. In other side, the result of Saptono and Senin research (2009) concludes that there are 60.6% students who have understood and 39.4% highly understood about concept of educational science by used Discovery Learning method in learning and teaching process. This method also has succeeded to lead the student into deep understanding about educational science, both practical-empirically and theoretically understanding.

Based on all of research results above, we can conclude that the discovery learning method can improve the student’s creativity and capability. The research of Zahara and Afni (2015) also recomended discovery learning methode as one of learning methode that can use in accounting system subject. So in our research, we want to evaluate the application of Discovery Learning method in learning and teaching process for accounting system subject.

Method

This research evaluate the application of Discovery Learning method in accounting system subject (study at Accounting Department in Politeknik Negeri Padang). This is an action research which use Kemmis and Mac Tanggart model (Amirin 2009). The model devides in 5 steps, there are (1) Planning, (2) Action & Observation, (3) Reflecting & Re-planning, (4) Action & Observation and (5) Reflecting. This research is still going on step 3. The result of this step will be an evaluation material for the next steps.

Participants

The participants of this research are all the students who study accounting system subject. Total participants are 30 students. They were fully participated in 3 times of accounting system studies which used Discovery Learning method. The students gave their
responses for every application Discovery Learning method in accounting system learning and teaching process. The students also did all the task that given in the process seriously, because the task score will be a part of their academic score for accounting system subject.

Data and Procedure

The data of the research are score of student responses and their academic score of accounting system. Score of student responses were collected with questioner for 20 questions. Every question used Linkert scale in range from 1 to 5. The questioner has passed the validity and reliability test. All the students gave their responses in every end of study process that used Discovery Learning method. The academic score are the student academic score for every task that given in accounting system studied while used Discovery Learning method. The range of academic score are from 0 to 100. All of the score data were converted to academic score value to get the meaning of the value. The score conversion of data is shown at Table 1.

Table 1. The Score Conversion of Research Data

<table>
<thead>
<tr>
<th>Score of Student Responses</th>
<th>Academic Score of Accounting System</th>
<th>Score Value</th>
<th>Meaning of Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>81 – 100</td>
<td>A</td>
<td>Very Good</td>
</tr>
<tr>
<td>4</td>
<td>66 – 80</td>
<td>B</td>
<td>Good</td>
</tr>
<tr>
<td>3</td>
<td>56 – 65</td>
<td>C</td>
<td>Enough</td>
</tr>
<tr>
<td>2</td>
<td>41 – 55</td>
<td>D</td>
<td>Bad</td>
</tr>
<tr>
<td>1</td>
<td>0 – 40</td>
<td>E</td>
<td>Very Bad</td>
</tr>
</tbody>
</table>

Source: Adoption from Academic Roles of Padang State Polytechnic

Result and Discussion

All of the data were analyzed with statistical function on excel program. The data divided in two group, they are student responses score and student academic score. The data analysis focus on average data for both of score. The resume of research data analysis is shown at Table 2 below:

Table 2 The resume of research data analysis

<table>
<thead>
<tr>
<th>Data Information</th>
<th>Student Responses Score</th>
<th>Student Academic Score</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Score</td>
<td>Score Value</td>
</tr>
<tr>
<td>Data Total (n)</td>
<td>1800</td>
<td>-</td>
</tr>
<tr>
<td>Max score</td>
<td>5</td>
<td>A</td>
</tr>
<tr>
<td>Min score</td>
<td>2</td>
<td>D</td>
</tr>
<tr>
<td>Mode score</td>
<td>5</td>
<td>A</td>
</tr>
<tr>
<td>Average score</td>
<td>4</td>
<td>B</td>
</tr>
</tbody>
</table>

Source: Data analysis, 2015
Table 2 shows total data of student responses score are 1,800 (20 questions x 30 students x 3 implementation of Discovery Learning method). The highest repetition score among them is 5 (very good) that consistent with the mode score is 5, and the average score is 4 (good). This result show that the students give a good responses to use Discovery Learning method in accounting system learning and teaching process.

In other side, total data of student academic score are 120 (4 task in implementation of Discovery Learning method x 30 students) and the highest repetition score among them is 91 (very good) that also consistent with the mode and average score are 80 (good). This research show that the student academic score as the result of implementation Discovery Learning method in accounting system learning and teaching process is good on average score.

Based on the result research above, we conclude that the implementation Discovery Learning method in accounting system learning and teaching process got the “good” responses of the student. The academic score of the student for Discovery Learning method also “good” as well as their responses. The good academic score also show the good competencies that the student got with used the Discovery Learning method.
References


Buku Panduan Pelaksanaan *Student Centered Learning* (SCL) dan *Student Teacher Aesthetic Role-Sharing* (STAR), Pusat Pengembangan Pendidikan, Universitas Gajah Mada, 2010

Dewajani, Sylvi. 2008, Bahan pelatihan Kurikulum Berbasis Kompetensi (KBK) dan pemelajaran student centred Learning (SCL), Tim KBK Dikti.


Kementrian Pendidikan dan Kebudayaan, 2013, Model Pembelajaran Penemuan (*Discovery Learning*), Modul, Jakarta.

Perpres No. 8 Tahun 2012 tentang Kerangka Kualifikasi Nasional Indonesia (KKNI)


Zahara; Afni,Zalida, 2015, Perancangan Struktur Metode Student Centre Learning (SCL) dalam Mata Kuliah Sistem Akuntansi dengan Kurikulum Berbasis Kompetensi (KBK), Jurnal Akuntansi dan Manajemen Vol.10, No.2 Desember 2015, ISSN 1858-3687, hal 29-39

**Biodata Penulis**
